

tel: 212.656.5026
fax: 212.656.5893
pmadho@nysc.com

CERTINYS

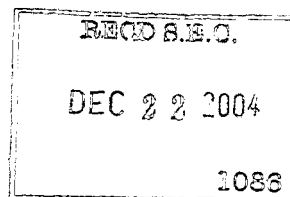


04048076

1-3754

NYSE

December 22, 2004



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, GENERAL MOTORS ACCEPTANCE CORPORATION, 7.375% Notes due December 16, 2044 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 22, 2004. Tentative listing date – Not yet determined.

Sincerely,

David Madhoo

PROCESSED

DEC 22 2004

THOMSON
FINANCIAL

40729